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Connecticut, New Jersey, Vermont, West Virginia, and California, and then presents her conclusions. The chapters relating to the experience of the several states contain brief reviews of the growth of expenditures, the development of special taxes, and reform in tax administration in each case, for separation is merely one of the devices resulting from the efforts to solve tax problems. Separation has resulted in an improved administration of taxes employed by the state, but it has in some cases retarded a greatly needed centralized administration of the general property tax; it has brought about a more just taxation of certain forms of property and corporations, but it has not been accompanied by any noteworthy improvement in the assessment of property for the levy of local taxes; it has made local option in taxation possible, but that doubtful expedient has not made headway; it has not seriously inconvenienced the local governments in securing needed revenues, but most of the states have returned to the taxation of "general property" for state purposes because of the need for additional and elastic revenues. The estimate placed by the author upon the separation of sources is indicated by the closing paragraph, which runs as follows:

There are no advantages to be derived from complete separation which cannot be derived in other ways, and there is little likelihood that it will become a permanent feature of any state's system; but as a transitional stage in the movement from the general property tax widely applied to classification for taxation it will doubtless play an important part. In the states where it has been introduced thus far it has been a mark of progress.

Shortcomings in the selection and interpretation of data as well as in exposition make *The Separation of State and Local Revenues in the United States* a mediocre doctoral dissertation.

The Financial Administration of Great Britain. By WILLIAM F. WILLOUGHBY, WESTEL W. WILLOUGHBY, and SAMUEL McCUNE LINDSAY. Introduction by A. LAWRENCE LOWELL. New York: D. Appleton & Co., 1917. Pp. 362. \$2.75 net.

The Budget. By RENÉ STOURM. A translation from the seventh edition of *Le Budget*, Paris, 1913. THADDEUS PLAZINSKI, translator; WALTER FLAVIUS MACCALEB, editor; Introduction by CHARLES A. BEARD. New York: D. Appleton & Co., 1917. Pp. 619. \$3.75 net.

These volumes are the first of a series published for the Institute for Government Research. This is "an institution of citizens co-operating with public officials in the scientific study of business methods with a view to promoting efficiency in government and advancing the science of administration. The program of action which the Institute has taken to itself is that of seeking to bring into existence information and materials which will prove of value, both in forming public opinion and in assisting all officials, and particularly those of our national government, charged with the administration of

government affairs in their efforts to put such administration upon a more efficient basis."

The Financial Administration of Great Britain is in the form of a report by a commission of three American scholars whose qualifications, as investigators, are well known to the readers of the *Journal*. The original plans of the commission involved an intensive study of the financial administration of Germany and France as well as of that of Great Britain, but these were interrupted by the war, and only the investigation of the British system was completed. It is to be regretted that the plans of the commission could not be carried out as originally conceived.

The authors of *The Financial Administration of Great Britain* have succeeded admirably in setting forth the fundamental principles upon which the British system rests and in bringing out clearly the specific means employed in putting these principles into execution. The details relating to estimates, voting of moneys, auditing, etc., are set forth accurately, and conclusions are drawn with more or less reference to our own situation. The volume is an important and timely contribution.

Those who teach public finance to undergraduates have long felt the need of a translation of Stourm's standard work on the budget. This need has now been met. The translator has performed his difficult task fairly well, while the editor has corrected a few mistakes made by the author in his description of American budgetary procedure.

Women and Work. The Economic Value of College Training. By HELEN MARIE BENNETT. New York: D. Appleton & Co., 1917. 8vo, pp. 287. \$1.50.

In this book Miss Bennett has, to use one of her own oft-recurring terms, "blithely" attacked the question of vocational advice for the college girl who, having chosen a non-technical course, finds herself unwilling to teach. From her college-woman point of view Miss Bennett has written, in a rather noticeably journalistic style, a readable and somewhat amusing interpretation of experiences and impressions that have come to her as manager of the Chicago Collegiate Bureau of Occupation. She has, however, made a mistake in adopting a more pretentious title for her work than the results of her efforts warrant. The book falls far short of being an adequate discussion of "women and work," and only incidentally does it deal with college training as a distinct economic asset. It has interest for the vocational adviser and for the young woman looking uncertainly for a sphere of usefulness. However, the title only vaguely suggests this. On the other hand, having lured the attention of the student of economics by assuming to undertake an evaluation of college training for women, it leaves him with the disappointed realization that he must look to the future for a competent treatment of the subject.